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PERKINS ONE-YEAR SPENDING PLAN JULY 1, 2002 - JUNE 30, 2003

William L. Librera, Ed.D.
Commissioner of Education

Richard Ten Eyck
Assistant Commissioner
Academic and Career Standards

Thomas A. Henry, Director
Office of School-to-Career and College Initiatives

NEW JERSEY STATE DEPARTMENT OF EDUCATION
RIVER VIEW EXECUTIVE PLAZA
BUILDING 100, ROUTE 29 SOUTH
PO BOX 500
TRENTON, NJ 08625-0500
<http://www.state.nj.us/education>
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1. INTRODUCTION:

This is the fourth year of the Carl D. Perkins Vocational and Technical Education Act of 1998, which in this document will be referred to as “The Perkins Act”, or “Perkins III”. The Perkins Act, signed into law on October 31, 1998, set out a new vision of vocational and technical education for the 21st century.

1.1. Purpose of the Perkins Act

“The purpose of this Act is to develop more fully the academic, vocational, and technical skills of secondary students and postsecondary students who elect to enroll in vocational and technical education programs, by--

- “(1) building on the efforts of States and localities to develop challenging academic standards;
- “(2) promoting the development of services and activities that integrate academic, vocational, and technical instruction, and that link secondary and postsecondary education for participating vocational and technical education students
- “(3) increasing State and local flexibility in providing services and activities designed to develop, implement, and improve vocational and technical education, including tech-prep education; and
- “(4) disseminating national research, and providing professional development and technical assistance, that will improve vocational and technical education programs, services, and activities.”¹

1.2. Local Uses of Funds

“Perkins III focuses the federal and state investment in vocational and technical education on high-quality local programs. Funds made available to eligible recipients under this part shall be used to support vocational and technical education programs that--

- (1) strengthen the academic, and vocational and technical skills of students participating in vocational and technical education programs by strengthening the academic, and vocational and technical components of such programs through the integration of academics with vocational and technical education programs through a coherent sequence of courses to ensure learning in the core academic, vocational and technical subjects;
- (2) provide students with strong experience in and understanding of all aspects of an industry;
- (3) develop, improve, or expand the use of technology in vocational and technical education, which may include--
 - (A) training of vocational and technical education personnel to use state-of-the-art technology, which may include distance learning;
 - (B) providing vocational and technical education students with the academic, vocational and technical skills that lead to entry into the high technology and telecommunications field; or
 - (C) encouraging schools to work with high technology industries to offer voluntary internships and mentoring programs;

¹ The Carl D. Perkins Vocational and Technical Education Act of 1998 (P.L. 105-332) Part A-Federal Administrative Provisions, Sec. 311(a).

- (4) provide professional development programs to teachers, counselors, and administrators, including--
 - (A) inservice and pre-service training in state-of-the-art vocational and technical education programs and techniques, in effective teaching skills based on research, and in effective practices to improve parental and community involvement;
 - (B) support of education programs for teachers of vocational and technical education in public schools and other public school personnel who are involved in the direct delivery of educational services to vocational and technical education students, to ensure that such teachers and personnel stay current with all aspects of an industry;
 - (C) internship programs that provide business experience to teachers; and
 - (D) programs designed to train teachers specifically in the use and application of technology;
- (5) develop and implement evaluations of the vocational and technical education programs carried out with funds under this title, including an assessment of how the needs of special populations are being met;
- (6) initiate, improve, expand, and modernize quality vocational and technical education programs;
- (7) provide services and activities that are of sufficient size, scope, and quality to be effective; and
- (8) link secondary vocational and technical education and postsecondary vocational and technical education, including implementing tech-prep programs.”²

1.3. No Child Left Behind Act of 2001:

On January 8, 2002, President George W. Bush signed the latest federal education legislation, the No Child Left Behind Act of 2001, a reform of the Elementary and Secondary Education Act (ESEA). The purpose of the act is to improve education in the schools of the United States. Many of the principles reinforce the importance of the principles of the Perkins Act, including accountability for performance, professional development, and involvement of the public.

“The priorities that follow are based on the fundamental notion that an enterprise works best when responsibility is placed closest to the most important activity of the enterprise, when those responsible are given greatest latitude and support, and when those responsible are held accountable for producing results. This education blueprint will:

- **Increase Accountability for Student Performance:** States, districts and schools that improve achievement will be rewarded. Failure will be sanctioned. Parents will know how well their child is learning, and that schools are held accountable for their effectiveness with annual state reading and math assessments in grades 3-8.
- **Focus on What Works:** Federal dollars will be spent on effective, research based programs and practices. Funds will be targeted to improve schools and enhance teacher quality.
- **Reduce Bureaucracy and Increase Flexibility:** Additional flexibility will be provided to states and school districts, and flexible funding will be increased at the local level.
- **Empower Parents:** Parents will have more information about the quality of their child's school. Students in persistently low-performing schools will be given choice.”

Text from the Executive Summary, *The No Child Left Behind Act of 2001*. For the entire Executive Summary, refer to <http://www.ed.gov/offices/OESE/esea/exec-summ.html>.

² Carl D. Perkins Vocational and Technical Education Act of 1998, P.L. 105-332, Section 135.

1.4. Career Clusters:

All approved vocational-technical education programs in New Jersey are linked to one or more Career Clusters. A Career Cluster, as defined in *N.J.A.C. 6A:19-1.2-Definitions*, means “one of the vocational-technical education program areas recognized by the U.S. Department of Education and by the New Jersey Department of Education.”

A Career Cluster is a grouping of occupations and broad industries based on commonalities. Career Clusters are designed to link what students learn in school with the knowledge and skills they need for success in college and careers. Sixteen Career Clusters have been identified to provide an organizing tool for schools, small learning communities, academies, and magnet schools.

Career Clusters identify pathways from secondary school to two- and four-year colleges, graduate school, and the workplace, so students can learn in school what they can do in the future. This connection to future goals motivates students to work harder and enroll in more rigorous courses.

The sixteen Career Clusters are:

- Agriculture & Natural Resources
- Architecture & Construction
- Arts, A/V Technology & Communications
- Business & Administration
- Education & Training
- Finance
- Government & Public Administration
- Health Science
- Hospitality & Tourism
- Human Services
- Information Technology
- Law & Public Safety
- Manufacturing
- Retail/Wholesale Sales & Service
- Scientific Research & Engineering
- Transportation, Distribution & Logistics

Additional information may be found on the web at <http://www.careerclusters.org>.

1.5. Size, Scope and Quality:

Section 135 (b)(7) of the Perkins Act requires that funds “made available to eligible recipients under this part shall be used to support vocational-technical education programs that ... provide services and activities that are of sufficient size, scope and quality to be effective....” While not specifically defining “size, scope, and quality,” the clear intent of this section is to insure that funds are spent on high quality programs that provide the greatest benefit to the largest number of students and the community. For example, grantees should not spend 90 percent of their funds on 10 percent of their students.

When considering size, scope and quality, the grantee should use the following questions as a guide in preparing the Perkins plan:

- What is the amount of funds requested for this service or activity compared to the total allocation?
- How many students are being served through this proposed expenditure?
- How will this proposed expenditure assist the program to improve program quality or maintain a high standard of program quality?
- How will the proposed expenditure improve the effectiveness of the program?
- How does the proposed expenditure support a program that prepares students for careers that currently exist or are projected to exist?

The state Perkins plan facilitators will review the spending plans with the above questions in mind. Priority should be given to funding services and activities that will benefit the most students and improve program quality. If it appears that the size, scope and quality are not adequate, additional information and/or revisions may be required of the grantee's plan.

1.6. Consortia

"Any LEA receiving an allocation that is less than the minimum amount specified in Sec. 131(d)(1) of the Perkins Act shall either:

- 1) enter into a consortium with one or more other LEA(s) for the purpose of providing enhanced services and to meet the minimum grant requirement, or
- 2) form a consortium with a county vocational school offering programs that meet the requirements of Section 135 and transfer such allocation to the county vocational school. All consortia established under 1) or 2) above shall operate programs that are of sufficient size, scope, and quality to be effective. Funds allocated to a consortium formed to meet the requirements of this paragraph shall be used only for purposes and programs that are mutually beneficial to all members of the consortium and can be used only for programs authorized under this title. Such funds may not be reallocated to individual members of the consortium for purposes or programs benefiting only one member of the consortium. Consortium arrangements must serve primarily as a structure for operating joint projects that provide services to all participating LEAs. The consortium project must meet all requirements identified in section 135 of the Perkins Act...."³

A consortium is organized because the combined resources of the LEAs would provide benefits for the similar approved vocational-technical education programs conducted by the member districts. The consortium arrangement must serve to improve the vocational-technical education programs of all participating LEAs.

In a consortium, one LEA must be identified as the applicant/lead agency. The lead agency is responsible for submitting the original multiyear plan and any subsequent revisions, and the one-year spending plan. The lead agency must account for all funds received and disbursed by the project, maintain all records and submit all required reports. To submit the spending plan and complete all required reports, the lead agency must gather the required information from all consortium participants. The consortium participants are responsible for submitting the information to the lead agency.

Although a consortium must serve the needs of all participating LEAs, the lead agency may not subgrant back to the participating LEAs the amounts they contributed to the consortium. For

³ State of New Jersey Plan for Vocational and Technical Education FY 2000-2004
<http://www.state.nj.us/njded/voc/votechplan.htm#63>

example, if a consortium participant has contributed \$10,000 to the consortium, the participant cannot expect to receive a like amount in services, goods or activities from the consortium lead agency. If a consortium is found to be subgranting the funds to the consortium participants, the consortium may be required to return the funds to the NJDOE.

The NJDOE will closely examine the need for the consortium to ensure that the consortium is not being created solely as a mechanism to circumvent the minimum \$15,000 threshold requirement.

2. ACCOUNTABILITY:

Accountability is an essential requirement of all Perkins grants. A primary measure of success is continuous improvement of student performance in vocational-technical and academic areas. Each grantee's performance is based on information from the Vocational Education Data System (VEDS) and other data collection systems. All progress is measured against a grantee's performance record and the Performance Standards and Measures negotiated between the state Department of Education and the federal Department of Education (ED), Office of Vocational and Adult Education (OVAE). Using the Perkins grant funds, each grantee must execute a plan to accomplish continuous improvement.

2.1. Standards of Quality

All programs will be measured against standards of quality as established by federal and state goals. Eligible recipients of Perkins III funds will be held accountable for:

- student attainment of academic proficiency;
- student attainment of vocational-technical skill proficiencies;
- student attainment of a secondary school diploma or its recognized equivalent, a proficiency credential in conjunction with a secondary school diploma, or a postsecondary degree or credential;
- student placement in, retention in, and completion of postsecondary education or advanced training, placement in military service, or placement or retention in employment; and
- student participation in, and completion of, vocational-technical education programs that lead to nontraditional training and employment.

The OVAE has negotiated the required performance levels for FY2003 with each state. The charts on the next four pages indicate the FY2003 negotiated levels for New Jersey and the State Board of Education's minimum standards and measures for each performance area for secondary and postsecondary programs.

NEW JERSEY

Final Agreed Upon Performance Levels for Years 3, 4 and 5

These are the final baselines and adjusted performance levels agreed upon by the State and the U.S. Department of Education for Years 3, 4, and 5. These baselines and adjusted performance levels are incorporated into the State plan as a condition of approval pursuant to section 113(b)(3)(A)(v) of the Carl D. Perkins Vocational and Technical Education Act of 1998, 20 U.S.C. 2301 et seq., as amended by Public Law 105-332.

SECONDARY PROGRAMS

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Core Sub Indicator	Measurement Definition	Measurement Approach	Final Agreed Upon Baseline	Agreed Upon Level (00-01)	Performance Levels for Years 3, 4, & 5		
					7/01/01-6/30/02	7/01/02-6/30/03	7/01/03-6/30/04
1S1 Academic Attainment	Numerator: Number of vocational concentrators who passed and who have left secondary education in the reporting year. Denominator: Number of vocational concentrators who have left secondary education in the reporting year.	1	84.82%	85.32%	85.32%	85.32%	86.07%
1S2 Skill Proficiency	Numerator: Number of concentrators who have passed exam who has left secondary education in the reporting year. Denominator: Number of vocational concentrators who have left secondary education in the reporting year.	1	82.45%	82.95%	82.95%	82.95%	83.70%
2S1 Completion	Numerator: Number of vocational concentrators who graduated and who have left secondary education in the reporting year. Denominator: Number of vocational concentrators who left secondary education in the reporting year.	1	82.02%	82.52%	82.52%	82.52%	83.27%
2S2 Diploma Credential	Numerator: Number of vocational concentrators who attained a proficiency credential with a secondary diploma or its recognized state equivalent, and who have left in the reporting year. Denominator: Number of vocational concentrators in a program, which provides such credentials, who have left secondary education in the reporting year.	1	70.00%		70.25%	70.50%	70.75%

FY2003 Perkins One-Year Spending Plan

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Core Sub Indicator	Measurement Definition	Measurement Approach	Final Agreed Upon Baseline	Agreed Upon Level (00-01)	Performance Levels for Years 3, 4, & 5		
					7/01/01-6/30/02	7/01/02-6/30/03	7/01/03-6/30/04
3S1 Placement	<p>Numerator: Number of completers who attained a secondary school diploma or its recognized equivalent, left secondary education in the reporting year and who were placed.</p> <p>Denominator: Number of completers who attained a secondary school diploma or its recognized state equivalent and left form secondary education in the reporting year.</p>	3	62.00%	62.50%	62.50%	62.50%	63.25%
4S1 Participate Non-Trad	<p>Numerator: Number of students in underrepresented gender group who participated in a nontraditional secondary program in the reporting year.</p> <p>Denominator: Number of students who participated in a nontraditional program in the reporting year.</p>	1	8.72%	8.97%	8.97%	8.97%	9.72%
4S2 Completion Non-Trad	<p>Numerator: Number of students in underrepresented gender group who completed a nontraditional program in the reporting year.</p> <p>Denominator: Number of students who completed a nontraditional program.</p>	1	7.04%	7.29%	7.29%	7.29%	8.04%

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POSTSECONDARY PROGRAMS

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Core Indicator	Measurement Definition	Measurement Approach	Final Agreed Upon Baseline	Agreed Upon Level (00-01)	Performance Levels for Years 3, 4, & 5		
					7/01/01-6/30/02	7/01/02-6/30/03	7/01/03-6/30/04
1P1 Academic Attainment	Numerator: Number of concentrators with an overall GPA 2.0 or higher. Denominator: Number of vocational concentrators in the reporting year.	5	26.36%	26.88%	26.88%	26.88%	27.63%
1P2 Skill Proficiency	Numerator: Number of concentrators who have passed exam who has stopped program participation in the reporting year. Denominator: Number of vocational concentrators who sat for exam in the reporting year.	1	72.44%	72.94%	72.94%	72.94%	73.69%
2P1 Completion	Numerator: Number of postsecondary who attained a degree or certificate, or who transferred to a higher credential program. Denominator: Number of concentrators who were leavers in the reporting year.	1	10.48%	10.98%	10.98%	10.98%	11.73%
3P1 Placement	Numerator: Number of postsecondary completers in the reporting year and who were placed. Denominator: Number of completers in the reporting year.	3	69.00%	69.50%	69.50%	69.50%	70.25%
3P2 Retention	Numerator: Number of vocational completers who were placed in the reporting year and who were retained in postsecondary education or advanced training employment and/or military service. Denominator: Number of vocational completers and who were placed.	3	75.00%	75.00%	75.00%	75.00%	75.25%

POSTSECONDARY PROGRAMS

<p>4P1 Participate Non-Trad</p>	<p>Numerator: Number of students in underrepresented gender group who participated in a nontraditional program in the reporting year.</p> <p>Denominator: Number of students who participated in a nontraditional program in the reporting year.</p>	<p>1</p>	<p>7.74%</p>	<p>7.99%</p>	<p>7.99%</p>	<p>7.99%</p>	<p>8.74%</p>
<p>4P2 Completion Non-Trad</p>	<p>Numerator: Number of students in underrepresented gender group who completed a nontraditional program in the reporting year.</p> <p>Denominator: Number of students who completed a nontraditional program.</p>	<p>1</p>	<p>7.67%</p>	<p>7.92%</p>	<p>7.92%</p>	<p>7.92%</p>	<p>8.67%</p>

Consistent with the requirements of all federal workforce development programs, educational institutions and agencies offering approved occupational programs are expected to show significant and continuous improvement in their performance results. Achievement of the state's negotiated levels of performance is essential since it will determine future Perkins funding levels for New Jersey and, as a result, for eligible recipients.

The results reported through VEDS, along with other New Jersey Department of Education (NJDOE) data (e.g., HSPA results for secondary programs), will be submitted to the U.S. Department of Education. The federal government will use this accountability data to determine future Perkins funding levels for the state. Appropriate goals and objectives in the Perkins Multiyear Plan, FY2003 Perkins One-Year Spending Plan, and future spending plans may need to be revised to focus on methods the recipient will use to achieve its projected results.

A grantee that **HAS** met all of the negotiated Performance Standards and Measures has the discretion to address other goals and objectives of the Multiyear Plan to promote reform, innovation, and continuous program improvement.

A grantee that **HAS NOT** met one or more of the negotiated state Performance Standards and Measures must focus the resources of their FY2003 Perkins Spending Plan on activities specifically designed to improve performance in these standards.

3. STATUTORY/REGULATORY SOURCES:

Grant funds provided for this program are supported through the Carl D. Perkins Vocational and Technical Education Act of 1998, P.L. 105-332 and funds provided by the State of New Jersey pursuant to *N.J.S.A. 18A:54-1 et seq.*, *N.J.A.C. 6A:19-1 et. seq.*, and *N.J.A.C. 6A:8-2.2, 2.3, 3.2*;

3.1. OMB Circular A-133, Audit Requirements for States, Local Governments and Non-profit Organizations and Appendix B, Compliance Supplement – March, 2001

All applicants must be in compliance with federal audit requirements. The documents listed above define the procedures and requirements that must be used in the administration of all Federal applications and programs. These are available from the Federal Office of Management and Budget (OMB).

The web addresses for the documents are:

<http://www.whitehouse.gov/omb/circulars/a133/a133.html> and
<http://www.whitehouse.gov/omb/grants/index.html#audit>.

The *OMB Circular A-133* contains compliance requirements that apply to Department of Education (ED). The A-133 Compliance Supplement describes other requirements specific to "Vocational Education – Basic Grants to States (Perkins III)." As an applicant, an LEA, college, or agency applying for federal funds should be familiar with the compliance requirements listed in these documents **before** completing the application.

An LEA, college, or agency's annual audit must meet the criteria listed in the documents. In addition, the NJDOE auditors annually review selected LEAs, colleges, or agencies for compliance with the requirements prescribed in these documents. The institution's fiscal agent must be familiar with these requirements.

3.2. Withholding of Funds (34 CFR Part 300.194)

The NJDOE, after giving reasonable notice and an opportunity for an appeal to an eligible recipient, may decide that the eligible recipient has failed to comply with one or more requirements in the administration of the Perkins grant program. In that case, the NJDOE will make no further payments to the eligible recipient until the NJDOE is satisfied that the eligible recipient complies with the requirement(s). In certain cases, the NJDOE may initiate actions to have the eligible recipient return some or all of the Perkins Grant funds awarded during the grant year.

4. PERKINS MULTIYEAR PLAN

4.1. Submission of New Multiyear Plan-Appendix K

In certain situations, some districts may be fiscally eligible to submit a FY2003 Perkins Spending Plan for the first time, but do not have an approved Multiyear Plan. The district may elect to fulfill the requirements to apply for their FY2003 net allocation. This would pertain to districts that:

- Have never submitted a Multiyear Plan, and have a FY2003 gross allocation of at least \$15,000; or
- Are members of a consortium, have a FY2003 gross allocation of at least \$15,000 and wish to leave the consortium.

If a district elects to submit a Multiyear Plan for the first time, the Multiyear Plan **forms found in Appendix K** must be completed and submitted to the DOE. The district should contact the NJDOE Perkins Plan Facilitator assigned to the district for information and guidance before completing and submitting the Multiyear Plan.

A district must have an approved Multiyear Plan before a Perkins Spending Plan can be approved. For funding consideration for FY2003, both the Multiyear Plan and the FY2003 Perkins Spending Plan must be submitted to the DOE on or before May 1, 2002 at 4:00 PM. All requested revisions must be accomplished in a timely manner to insure that the new Multiyear Plan and the FY2003 Spending Plan are approved on or before June 28, 2002 at 4:00 p.m. If a district fails to respond to revision requests, prohibiting successful completion of the NJDOE approval of the plans by 4:00 p.m. on June 28, 2002, the offer of Perkins grant funding will be withdrawn.

4.2. Revision to existing Multiyear Plan:

The eligible recipient's Perkins Multiyear Plan is intended to be an evolving document. During the five-year period, every approved Perkins Multiyear Plan may require revision.

Revisions to the Perkins Multiyear Plan should be the result of discussion and planning by interested parties as required by the Perkins Act and should focus on evaluation of the eligible recipient's achievements in meeting the negotiated Performance Standards and Measures. Interested party representation must include, but not be limited to teachers,

parents, students, eligible recipients, secondary and post secondary education providers, interested community members, and representatives of local business and industry, labor organizations, and special populations.

As a result of the discussion and planning, the eligible recipient may find it necessary to change one or more objectives, delete an objective, or add objectives to the plan. The following information will be helpful if an eligible recipient intends to amend the Multiyear Plan.

4.2.1. Revision Process - Sequence of Activities

The following steps are necessary to revise the Perkins Multiyear Plan:

- ⇓ Interested party representatives review the grantee's progress in achieving the negotiated Performance Standards and Measures and make appropriate recommendations;
- ⇓ Interested party representatives recommend and/or approve changes to the Perkins Multiyear Plan;
- ⇓ Chief School Administrator/College President/Agency Head completes revisions to the plan.
- ⇓ Chief School Administrator/College President/Agency Head submits the following:
 - ❑ Revised Perkins Multiyear Planning Document form(s) containing the new and/or revised objectives, with the revision date (month, day, and year) immediately after or beneath the objective; **(Note: submit only the pages containing revised or new objectives. Place the date of revision on each page.)**
 - ❑ A separate brief narrative describing the changes, with a brief rationale for each change (i.e., "Objective 6.3 has been deleted because...." or "Objective 9.2 has been changed to accommodate the initiation of a computer networking instructional program); and
 - ❑ A cover letter signed and dated by the Chief School Administrator/College President/Agency Head (or designated signatory) of the institution/agency authorizing submission of a revised plan. (If a consortium, the cover letter from the lead agency must include a statement that all consortium members agree with the plan revision.)
- ⇓ Recipient submits copy of revisions to the appropriate Workforce Investment Board(s);
- ⇓ Eligible recipient submits any remediation (s), if requested, to the NJDOE; and
- ⇓ NJDOE approves revisions to Perkins Multiyear Plan and notifies recipient(s).

If the recipient decides to discontinue an approved objective, the objective should not be physically deleted from the plan. Simply strike through the objective, indicating that it has been deleted and note the deletion date immediately after or beneath the objective. This will help track changes as the plan evolves. If new objectives are added, they should be added following the last current objective for that goal, continuing the numbering system. The new objective(s) should have the revision date immediately following the objective.

4.2.2. Adding Participants to a Consortium

A consortium may add new participants by submitting the following documentation with the FY2003 Perkins Spending Plan:

- A letter from the superintendent of the new consortium participant to the superintendent of the consortium lead agency, expressing the intent to join the existing consortium, identifying the following:
 - the new consortium participant's approved vocational-technical education programs;
 - the specific goals and objectives from the latest approved consortium Multiyear plan that will be addressed by the new consortium participant; and
 - the negotiated state Performance Standards and Measures that will be addressed by the new consortium participant.
- A copy of the new consortium participant's signed, dated, and approved **Board Resolution to Apply as a Member of a Consortium** (see Appendix E).
- A Title Page (see Appendix A) completed by the new consortium participant.

4.2.3. Date for Submission of Perkins Multiyear Plan Changes

Revisions to the Perkins Multiyear Plan may be submitted at any time. However, if a recipient proposes to expend grant funds on a revised objective during FY2003, the Perkins Multiyear Plan revisions must accompany the FY2003 Perkins Spending Plan, due on or before May 1, 2002 at 4:00 PM.

The FY2003 Perkins One-year Spending Plan, any related revisions to the Perkins Multiyear Plan, or new Multiyear Plans, are due to the NJDOE, Office of School-to-Career and College Initiatives (OSCCI) on or before May 1, 2002 at 4:00 PM.

PLANS RECEIVED AFTER 4:00 PM ON MAY 1, 2002

WILL NOT BE ACCEPTED.

In all cases, the district's FY2003 Perkins One-Year Spending Plan must be finalized, including all revisions, on or before June 28, 2002 or the proposed allocation for FY2003 will be withdrawn.

Failure to submit a spending plan for FY2003 will not prohibit an otherwise eligible recipient from submitting an application in subsequent years. Unused FY2003 funds will revert to the state for redistribution.

Where to Submit Revisions

Revisions to the Perkins Multiyear Plan must be submitted to the Director, OSCCI, whose address can be found in section 7.2 of this document.

5. ACCOUNTING PROCEDURES:

5.1. Chart of Accounts and GAAP Coding:

Effective July 1, 1993, the NJDOE regulations required that all eligible recipients prepare budgets and submit expenditure reports in accordance with a minimum chart of accounts consistent with the Financial Accounting for Local and State School Systems (Handbook 2R2). The budget pages in all Perkins applications and reporting forms included in these guidelines use the coding of accounts consistent with the Generally Accepted Accounting

Procedures (GAAP). Handbook 2R2 describes the coding of accounts in New Jersey school financial operations. The coding system creates a common language for recording, reporting, and controlling the financial activities of eligible recipients. Each eligible recipient's business office has a copy of Handbook 2R2. A chart of GAAP codes for use with this grant program has been included in Appendix J. In addition, examples of expenditures by GAAP categories are available on the NJDOE Web page at: <http://www.state.nj.us/njded/grants/entitlement/quickgaap.htm>.

5.2. Coordination with Eligible Recipient's Business Office

Budgets must be completed in conjunction with the applicant's business office. Improper coding of expenditures is considered to be in noncompliance with *N.J.A.C. 6:20-2A.2(m)*. Instances of noncompliance noted by auditors must be reported in the "Auditor's Management Report." **The Business Administrator (BA)/Chief Financial Officer (CFO) is required to sign the Budget Summary form and each Budget Detail form submitted.**

5.3. Dual Funding for Postsecondary Vocational School Programs

Some county vocational school postsecondary vocational grants are dual funded; their grant is from both Perkins federal and state funds. The dual funding, and the amount for the federal and/or state dollars, will be noted on the district's allocation letter.

The district has the discretion to place the funds into one account or two.

- **Two accounts:** If the district decides to use **two accounts** (federal and state), it will be able to accurately track expenditures for both funding streams. It will also be able to accurately report the amount of expended funds in each account at the end of the grant year.
- **One account:** If the district chooses to set up **one account**, it may allocate expenditures based upon the federal and state percents of the total allocation. For example, if 25% of the district's **total** allocation is from federal funds, it will be assumed that 25% of **each** expenditure is federal dollars. It will also be assumed that the rest of the expenditure (in this example 75%) is from state funds.
- **Final Report:** If there are funds left unexpended at the end of the grant year, the district may submit one refund check to the NJDOE. The NJDOE will credit the refund to the federal and state accounts using the same percentage proportion of federal and state funds.

5.4. Supplement Not Supplant:

Grantees (LEAs, colleges, state agencies) may use funds for vocational-technical education activities that shall supplement, and shall not supplant, non-Federal funds expended to carry out vocational-technical education activities and tech-prep activities (Perkins III, section 311(a); USC 2391(a)). The examples of instances where supplanting is presumed to have occurred that are described in section III.G.2.2 of the ED Cross-Cutting Section (84.000) also apply to the vocational-technical education program.

FY2003 Perkins One-Year Spending Plan

In the following instances, it is presumed that supplanting has occurred:

- The LEA, college, or agency used Federal funds (except Bilingual) to provide services that the institution was required to make available under other Federal, State or local laws.
- The LEA, college, or agency used Federal funds to provide services that the institution provided with non-Federal funds in the prior year.
- The LEA, college, or agency used Title I, Part A or Migrant Education Program (MEP) funds to provide services for participating children that the institution provided with non-Federal funds for nonparticipating children.⁴

(These are intended to serve as examples and are not the only indications of supplanting.)

6. COMPONENTS OF THE PERKINS ONE-YEAR SPENDING PLAN:

6.1. Title Page (Appendix A)

A completed Secondary or Postsecondary (as appropriate) Title Page form must accompany each FY2003 Perkins One-year Spending Plan. Appendix A contains the necessary form and instructions.

For consortia, each eligible recipient participating in the consortium must provide the lead agency (consortium applicant) an appropriately completed and signed Title Page form. In addition to its own Title Page form, the lead agency must also submit a Title Page form representing the total consortium, indicating the total amount requested on behalf of the consortium. The lead agency **must submit all of the signed consortium member Title Page forms** with the FY2003 Perkins One-year Spending Plan. For further information on consortia, please refer to the Perkins Multiyear Plan guidelines.

6.2. Board Resolution (Appendix E)

The eligible recipient's board of education, board of trustees, or other governing body, must approve the submission of the FY2003 Perkins One-year Spending Plan. Notice of the approval action is to be verified to the NJDOE by one of the following two methods:

- If the submission of the FY2003 Perkins One-year Spending Plan is approved by the appropriate authority before the plan is submitted to the NJDOE, a copy of the board resolution need not be submitted with the plan. However, the date of the board approval must be specified in item 7 on the FY2003 Title Page found in Appendix A.
- If the submission of the Perkins One-Year Spending Plan is approved by the appropriate authority after the plan has been submitted to the NJDOE, a copy of the board resolution (sample in Appendix E) or a certified copy of the board minutes showing the approval action is to be mailed to the OSCCI immediately upon approval.

Any eligible recipient that submits the Perkins One-Year Spending Plan after 4:00 PM on May 1, 2002, or fails to submit all required modifications in time for approval on or before June 28, 2002, will not be funded for FY2003.

⁴ OMB Circular A-133, Department of Education Cross Cutting Section
http://www.whitehouse.gov/omb/circulars/a133_compliance/educ.doc

For consortia:

The LEA board of a consortium member must approve the LEA's participation in the consortium. There are **two** board resolution forms for consortia. **Each** consortium participant must forward a signed copy of the new **Board Resolution to Apply as a Member of a Consortium** form to the lead agency. The lead agency must also have on file a signed and dated **Board Resolution to Apply** form on behalf of the consortium indicating the requested total allocation amount for the entire consortium. Only those board resolutions approved after submission of the FY2003 Perkins One-year Spending Plan must be forwarded (copy, not original) to the OSCCI by the lead agency (consortium applicant).

6.3. Budget Detail Forms

All requested expenditures must be listed on one of the three types of Budget Detail forms. There are Budget Detail forms specific to Teacher Salaries and to Noninstructional Salaries (**Form C**) and one Budget Detail form specific to Employee Benefits (**Form B**). Use Budget Detail **Form A** for all other proposed expenditures, using a separate form for each different Expenditure Category and Function and Object Codes as appropriate. **Be sure to use the correct form.**

Organize all Budget Detail items by Function & Object Code. For example, all 400-731 items (instructional equipment) must be placed on the same form or group of forms. **Do not mix Function & Object Codes** on the same Budget Detail form. Keeping all similar expenditures on the same form will assist the grantee when transferring totals to the Budget Summary form. It will also assist the NJDOE in expediting the grant application and report approval processes. The Budget Detail forms and instructions are found in Appendix B.

On Budget Detail Form A, include information in items A-E and in all columns.

- Column F: Goal and objective number from the latest approved Multiyear Plan;
 - Column G: Standard and Measure addressed - from the approved Multiyear Plan;
 - Column H: Classification of Instructional Programs (CIP) code(s) for the approved occupational programs the requested expenditure(s) will support. If the expenditure is general enough to serve **all approved** occupational programs, indicate "ALL CIPs". For CIP code information please refer to Occupational Programs in New Jersey Public Schools, found at web site <http://www.state.nj.us/njded/voc/educators>;
 - Column I: Description/Itemization/Justification – Provide description of the item sufficient to allow the reviewer to understand the items being proposed for purchase;
 - Column J: Quantity of the proposed items;
 - Column K: Cost of each proposed item; **AMOUNTS ARE TO BE ROUNDED TO WHOLE DOLLAR AMOUNTS ONLY!**
 - Column L: Total cost of the item expenditures. **AMOUNTS ARE TO BE ROUNDED TO WHOLE DOLLAR AMOUNTS ONLY!**
- Follow the instructions attached to the Budget Detail forms.

Each Budget Detail page **MUST** be signed and dated by the applicant's BA/CFO. This includes any or all submissions, including amendment applications.

6.3.1. Eligible Expenditures

6.3.1.1. Teacher Salaries (100-100) Funds may be requested for teacher salaries (categories 100-100) during the first and second year of operation of newly approved vocational-technical programs. Salaries must be based upon the percentage of time dedicated to the Perkins III and/or state vocational funded program and school-year salary. Time and activity records must be maintained in accordance with federal OMB Circular A-21 J(8). The program must be an approved occupational program prior to the expenditure of grant salary funds. Use Budget Detail Form C – Teacher Salaries and complete the **Salary Narrative Questionnaire and Justification Form (see 6.3.1.10) in Appendix B.**

6.3.1.2. Noninstructional Salaries may be requested on a very limited basis. The applicant must show clearly how the salary(ies) support(s) the negotiated state Performance Standards and Measures, local goals and objectives, the intent of Perkins III, and the per cent of time the grant-funded employee will dedicate to Perkins grant responsibilities. This information must be included on the appropriate Budget Detail Form C – Noninstructional Salaries, and on the **Salary Narrative Questionnaire and Justification Form (see 6.3.1.10) in Appendix B.**

The total amount requested for all justifiable salaries (100-100 and 200-100) and fringe benefits (200-200), excluding Administrative costs, **may not exceed 35 percent** of the total allocation.

6.3.1.3. Stipends may be paid to part-time or full-time employees for approved vocational-technical education program services and activities beyond the employee's contracted time. For example, a teacher may be paid a stipend to advise a school's Vocational Student Organization, as long as the stipend is for activity not included in the regular contract. Usually, few benefits are deducted from the stipend. See the Fringe Benefits explanation below for further information.

6.3.1.4. Fringe Benefits (200-200) are eligible costs. The same contractual fringe benefits package offered to all employees of the eligible recipient up to a maximum of 29 percent of grant funded salaries and based on the percent of time dedicated to the Perkins-funded program and the school-year salary, may be included. All fringe benefits must be described on Budget Detail Form B – Fringe Benefits.

Federally funded positions:

Full-time and part-time employees participating in Teachers' Pension and Annuity Fund (TPAF)

Must include TPAF (7.35%) and FICA (7.65%). Total 15%; and

Other benefits (such as health, disability etc.) may be included; however, the maximum amount for all benefits is **29 percent of the amount of the salary requested in the grant proposal.**

Employees not participating in Teachers' Pension and Annuity Fund (TPAF)

Must include FICA (7.65%); and

The maximum amount of fringe benefits is 29 percent of the salary requested in the grant.

For stipends-using federal funds

Note: A stipend is above and beyond a contractual salary.

Must budget 7.65% for FICA;

Optional: TPAF (7.35%); and

The maximum amount of all fringe benefits is 29 percent of the salary requested in the grant proposal.

State funded positions (including stipends)

Note: **Only county vocational school** postsecondary programs receive state funds through this grant.

TPAF and FICA **cannot** be paid using state funds; and

The maximum amount of all fringe benefits is 29 percent of the salary requested in the grant proposal.

6.3.1.5. Consultant and Workshop Services for Improvement of Vocational – Technical Education Programs (100-300, 200-300, 200-320)

Requests for consultants and/or workshop personnel services for activities that improve occupational programs such as curriculum and/or professional development (100 and 200 series), improving teaching strategies, and integrating academics, must be supported by a description on the Budget Detail that includes:

- each position for which funding is requested;
- the requested dollar amounts; and
- the specific activities and/or services to be provided by each of the consultants/workshop personnel.

The maximum payment for consultants and/or workshop personnel is \$1,500 per day.

Note: If workshop **presenters or speakers are employees** of the grantee (LEA, college, consortium member), payment must be in accordance with employee contracts or the prevailing institutional policies. The payment should be included in category 100-100, or in category 200-100, as appropriate to the staff position.

6.3.1.6. Travel for Vocational-Technical Education Program Improvement General Requirements

For all funded travel, the eligible recipient **must maintain a file** containing the following information:

- identification and job title of travelers;
- purpose of travel;
- travel destination; and
- itemized description of all grant-funded travel expenditures, including mileage, fares, etc.

The mileage reimbursement rate for travel is the prevailing eligible recipient's reimbursement rate, **but not more than \$0.31 per mile**.

6.3.1.6.1. Staff Travel (200-580)

Costs eligible for funding include transportation, lodging and meal(s) for in-state and out-of-state professional development workshops and activities. Requests must identify the staff traveling, the program sites, and itemized costs for the method of travel, accommodations, meals, and other expenses directly related to the program. Provide estimates if actual costs are not known, identifying them as estimates. Out-of-state professional development workshop attendance must include strong justification to include how the travel relates to the employee's Professional Improvement Plan (PIP) and meeting the negotiated state Performance Standards and Measures. This information must be included in Column I, Description/Itemization/Justification, on Budget Detail Form A in the Perkins FY2003 One-year Spending Plan.

Costs for travel directly related to activities of district, college, or agency employees in the coordination and supervision of students for structured learning experiences are eligible for funding.

Costs for the "Generation Next" state vocational education conference, to be held August 19-20, 2002 in Atlantic City should be budgeted using FY2003 Perkins grant funds. Registration information will be mailed to chief school administrators, college presidents, agency heads, Perkins contacts, and others.

6.3.1.6.2. Student Workshops and Travel (100-500, 100-800, 200-500, 200-600)

Costs for student field trips and Vocational Student Organization (VSO) leadership conferences that are integral to the approved vocational-technical education course or program are eligible for funding. Eligible costs include transportation, lodging, and meal(s) for in-state and out-of-state student leadership conferences and activities. Provide estimates if actual costs are not known. If any costs are estimates, identify them as such. Expenditures for out-of-state student leadership conferences must include strong justification. This information must be included in the Budget Detail Form A in the FY2003 Perkins One-year Spending Plan.

Requests must include:

- the number of students involved;
- justification for attendance;
- a list of the projected site(s); and
- itemized description of all related travel expenditures proposed for funding, including the method of travel, lodging, meals and other expenses.

6.3.1.7. Consumable Supplies (100-600, 200-600)

Consumable supplies (i.e. paper, pens, pencils, diskettes, etc.) are eligible for funding.

It is not necessary to provide detailed itemization for instructional supply items up to the allowable amount of \$10,000; only general itemization is required. If the

total exceeds \$10,000, only those items over the \$10,000 threshold must be itemized. The itemized list (on Budget Detail Form A) must include:

- the name of the item proposed for purchase;
- a description of the item;
- proposed quantity;
- cost per unit; and
- total cost for the proposed number of units.

Consumable supplies used for instructional purposes are to be requested in General Supplies, 100-600. Supplies used for program support and administrative services are to be requested in Supplies and Materials, 200-600.

6.3.1.8. Nonconsumable Supplies (100-600, 200-600)

A non-consumable supply item does not change in shape through use. Non-consumable supplies may be purchased with grant funds. Computers, printers, modems, hand and power tools, etc. are considered non-consumable supplies. An individual nonconsumable supply item does not cost more than \$2,000. **List all nonconsumable supplies on Budget Detail Form A** and include the following information:

- the name of the item proposed for purchase;
- a description (minimum specifications) of the item, including intent of use and intended location;
- proposed quantity;
- cost per unit; and
- total cost for the proposed number of units.

Software: All software is considered a nonconsumable supply regardless of the item cost. Software should be requested in General Supplies (100-600) for instructional software and in Supplies and Materials (200-600) for administrative and support services software.

Examples of description (minimum specifications) required for certain items:

Computers:	Operating System:	i.e., Microsoft Windows 2000
	Processor:	i.e., Pentium IV, 1.0 GB processor
	Monitor:	i.e., 17 inch monitor
	Peripherals:	i.e., 52x CD-ROM, DVD, 250 Mb Zip Drive
	Hard drive:	i.e., 20Gb hard drive
	Memory:	i.e., 256 Mb RAM
Printers:	Type of printer:	i.e., laser, ink jet, etc.
	Speed:	i.e., 9 pages per min. (ppm) black, 5 ppm color
	Other description:	i.e., 4 Mb buffer, 11" x 17" capacity
Software:	Name of software:	i.e. DesignPro 2000

6.3.1.9. Equipment (400-731, 400-732)

Equipment costs, including the itemized cost of installation, delivery, and inservice for staff (when included in the bid/award), are eligible for funding.

Effective July 1, 2001, the capitalization threshold used by school districts and charter schools in the State of New Jersey was increased to more than \$2000 for each equipment item. Revised pages 72 and 73 of Handbook 2R2 were attached to a memo that was distributed by the Division of Finance, dated January 11, 2001. If an eligible recipient needs clarification of whether an item should be classified as equipment or supply, the eligible recipient's auditor should be consulted.

Some federal, state, and local laws and regulations, may present conflicting criteria for distinguishing between supplies and equipment. The criteria below are based on a combination of the most practical guidelines from these laws and regulations. Unless otherwise bound by federal, state, or local law, applicant's should use these criteria in their supply/equipment classification decisions.

An equipment item is any instrument, machine, furniture, apparatus, or set of articles which meets all of the following criteria:

1. It retains its original shape, appearance and character with use;
2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
3. It is nonexpendable; that is if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year; and
5. The item costs more than \$2,000.

An item should be classified as a supply if it does not meet **all** the equipment criteria listed above.

- **Classroom furniture** that is part of an approved occupational program is eligible for funding when it is specific to a method of instruction (e.g., a model office or simulation course) or program;
- **Equipment purchased with grant funds** must be used to provide appropriate vocational-technical education programs, services, and activities consistent with these guidelines;
- **Instructional equipment** may not be used for administrative purposes;
- **Each piece of equipment** purchased with state or federal funds must have a visible, permanently attached, **numbered inventory tag**;
- The equipment item, with its inventory tag number, must appear on the **Federal Equipment Inventory form** submitted with the Final Report;
- **Equipment purchased** with federal and/or state funds remains the property of the NJDOE/OSCCI; and
- Equipment may be used for **other instructional purposes** only if such use does not interfere with the primary instructional use of the equipment.

Equipment requested to improve an existing approved vocational-technical education program or a new program approved by the OSCCI to be introduced in FY2003 must be in place and used for student instruction in FY2003.

Equipment may be requested in FY2003 for use in new occupational programs approved by the OSCCI to start in FY2004. However, funds for the approved equipment must be disbursed or obligated prior to June 30, 2003 and the equipment must be used for instructional purposes in FY2004.

For more information on equipment, refer to EDGAR 34 CFR, Part 80.32 at <http://ocfo.ed.gov/grntinfo/edgar.htm>.

6.3.1.10. Salary Justification Form

For all requested salary expenditures listed on one of the Budget Detail Forms C (Teacher Salaries or Noninstructional Salaries), provide justification using the Perkins FY2003 Spending Plan Salary Narrative Questionnaire and Justification Form in Appendix B.

6.3.2. Non-allowable Costs

Applicants **MAY NOT** expend funds for the following:

- student salaries;
- indirect costs (utilities, custodial costs, etc.);
- instructional staff salaries after the second year of operation of a new program that has been approved through the Occupational Program Approval Process;
- support staff salaries after the second year of Perkins grant funding;
- grants writing and/or fund-raising activities;
- general facility renovations/remodeling unless necessary for installation and/or operational use of instructional equipment approved for purchase during FY2003;
- Industrial Arts Programs;
- support of unapproved vocational-technical education programs or courses;
- the following costs for Vocational Student Organizations:
 - (1) purchase of any item for personal use such as supplies, clothing, awards and payment of membership dues; and
 - (2) noninstructional activities such as athletic, social, or recreational events or printing and disseminating noninstructional newsletters.
- Tuition payments.

(For more information on the Perkins Act and the VSO, refer to <http://www.teamaged.org/stateleaders/guide.pdf>)

6.3.3. Budgetary Constraints

- Workshop Presenters \$1,500 per day per presenter;
- Mileage for travel \$0.31 per mile;
- Consumable Supplies If total is less than \$10,000, only general itemization is required. If the total is more than \$10,000, only those items over the \$10,000 total must be itemized;
- Equipment Minimum unit cost of more than \$2,000, and a useful life of more than one year. See complete definition in Section 14; and
- Administrative Costs Maximum of 5% of program costs funded by the grant.

6.3.4. Administrative Costs

The eligible recipient may request a **maximum of 5 percent** of its actual proposed **program expenditures** (not the allocation) for administrative costs. To calculate the maximum allowable administrative costs to include in the proposed budget, use the following formula:

Step 1. Approved allocation divided by 1.05 = proposed expenditure amount (assuming a five per cent charge for administrative costs); and

Step 2. Approved allocation minus the proposed expenditure amount = Maximum allowable administrative cost.

Example:

Approved allocation = \$100,000

Step 1. \$100,000 divided by 1.05 = \$95,238 = **maximum expenditure** for all items excluding administrative cost; and

Step 2. \$100,000 - \$95,238 = \$4,762 = maximum allowable **administrative cost** for budget.

To check the math, multiply the results of Step 1 by 5 per cent. It should equal the result of Step 2. In this example $\$95,238 \times 5\% = \$4,762$)

Salaries: If an eligible recipient uses its administrative funds for **salaries**, it **must** use administrative funds to pay for the appropriate **benefits**. See section on Fringe Benefits section 7.3.1.1.4. **All administrative costs must be itemized** on one or more of the Budget Detail Forms and assigned an appropriate Function & Object Code.

6.3.5. Contracts with Other Deliverers

“Arrangements may be made for the provision of any portion of the program of instruction on an individual or group basis by public or nonpublic agencies or institutions other than the State Board or district board of education through a written contract with the State Board of Education or a district board of education. Such contract shall describe the portion of instruction to be provided by such agency or institution and incorporate the standards and requirements of vocational-technical instruction set forth in this chapter. Such a contract shall be entered into only upon a determination by the State Board of Education or district board of education of

satisfactory assurance that...”⁵ all regulations found in **N.J.A.C. 6A:19-4.4 Vocational-technical instruction under contract** are followed.

6.4. Budget Summary Form (Appendix C)

The Budget Summary provides the total amounts requested for each expenditure category in the project budget. It is the summary of the totals of all Budget Detail Forms. The Budget Summary Form and instructions are found in Appendix C. The amounts shown on the Budget Summary form in each GAAP category must equal the total amounts shown on the Budget Detail forms **in each Expenditure Category**.

6.5. Budget and Expenditures by Quarter Form (Appendix C)

Grantees must expend funds in a timely manner. Complete the Budget and Expenditures by Quarter form, indicating the projected grant expenditures for each quarter of the FY2003 grant year and submit the form with the original grant application. The updated form must also accompany the FY2003 Interim Report and the FY2003 Final Report to show the actual expenditures as the year progresses. The form must be signed by the BA/CFO.

6.6. Statement of Assurances (Appendix D)

The Chief School Administrator/College President/Agency Head must sign the Statement of Assurances form, indicating that he or she has read the spending plan and that the applicant has read and will comply with all federal and state statutes and regulations. This statement is found in Appendix D.

6.7. Spending Plan Self-evaluation Form (Appendix F)

Review and complete the checklist found in Appendix F before submitting the spending plan. Accurate completion of the checklist will assure that all of the following components are included in the plan:

- Title Page (signatures are required for consortia only);
- Board Resolution(s) if necessary, signed and/or initialed and dated;
- Budget Detail Form(s), signed and dated by the BA/CFO;
- Grant Budget Summary Form, signed and dated by the Chief School Administrator/College President/Agency Head and BA/CFO;
- Statement of Assurances Form, signed and dated by the Chief School Administrator/College President/Agency Head;
- Perkins Multiyear Plan revisions (see Section 4 of the guidelines if applicable).

Keep the completed checklist for your files. Do not submit the checklist with the spending plan. A similar checklist will be used by NJDOE for review of the spending plan during the approval process.

⁵ New Jersey Administrative Code Title 6A:19-4.4
<http://www.state.nj.us/njded/code/title6a/chap19/index.html>

7. SUBMISSION OF THE PLAN:

7.1. Workforce Investment Board (WIB) Review

Each eligible recipient must submit the FY2003 Perkins One-year Spending Plan to the appropriate WIB(s) for review on or before May 1, 2002. Item F of the Statement of Assurances indicates that the eligible recipient has forwarded a copy of the completed spending plan to the appropriate WIB(s) for review.

The WIB has the responsibility to review the FY2003 Perkins One-year Spending Plan and to notify the eligible recipient and the Director, OSCCI, if there are concerns about the plan. All issues must be addressed within the established timeline to assure OSCCI approval on or before June 28, 2002.

For consortia: If consortium members are under the jurisdiction of more than one WIB, the eligible recipient/consortium applicant must submit a copy of the FY2003 One-year Spending Plan to each WIB for review. The eligible recipient/consortium applicant is responsible for submitting the appropriate information to the WIB for review.

7.2. OSCCI Review

Send the original and one copy of the FY2003 Perkins One-year Spending Plan and the original and one copy of the new or revised Perkins Multiyear Plan pages (if required) to:

Director
Office of School-to-Career and College Initiatives
New Jersey State Department of Education
PO Box 500
100 River View Executive Plaza
Route 29 South
Trenton, NJ 08625-0500

Do not send the plan(s) to the NJDOE Application Control Center

The New Jersey Department of Education must receive the complete FY2003 Perkins One-year Spending Plan and the new or revised Multiyear Plans **on or before May 1, 2002 at 4:00 PM** to allow for review, approval, and notification. **Activities should be projected for the period starting July 1, 2002, and ending June 30, 2003.** If remediation is required, approval will be delayed according to the date of submission of the remediation plan. To facilitate program start-up, the FY2003 Perkins One-year Spending Plan may be granted substantial approval with exceptions.

If the eligible recipient satisfactorily completes the grant submission and revision process by all specified due dates, the Office of School-to-Career and College Initiatives will approve the application by June 28, 2002. If the eligible recipient fails to meet all specified due dates for required revisions the OSCCI will withdraw its offer of funding for FY2003. Any application received by the OSCCI after 4:00 p.m. on May 1, 2002, will not be considered for funding in FY2003.

Note: The applicant must keep a copy of the new or modified Perkins Multiyear Plan, if applicable, and the FY2003 Perkins One-year Perkins Spending Plan for its files.

8. APPROVALS, AND DISAPPROVALS:

8.1. Approvals:

A FY2003 Perkins One-year Spending Plan will be approved if it:

- meets all statutory, regulatory, and *New Jersey State Plan for Vocational-Technical Education, FY 2000-2004*, requirements;
- addresses the needs identified for FY2003 in the institution's approved Perkins Multiyear Plan;
- addresses Program Performance Standards and Measures; and
- complies with all instructions and timelines detailed in the FY2003 Perkins One-year Spending Plan guidelines.

One-Year Spending Plan Approval Process

- Upon receipt, the FY2003 Perkins One-year Spending Plan is logged into the OSCCI data system;
- The FY2003 Perkins One-year Spending Plan and Multiyear Plan Revisions (or new Multiyear Plan) are reviewed by a staff member of OSCCI;
- If remediation is necessary, the eligible recipient is contacted via e-mail and/or letter concerning the remediation required;
- Once the Multiyear Plan (if applicable) is complete and correct, it is approved by the OSCCI and forwarded to the Office of Grants Management and Development (OGMD);
- Once the FY2003 Perkins One-year Spending Plan is complete and correct, it is approved by the OSCCI and forwarded to the Office of Grants Management and Development (OGMD);
- OGMD reviews the FY2003 Perkins One-year Spending Plan for fiscal accuracy and federal and state compliance;
- If OGMD remediation is necessary, the OSCCI staff member who reviewed the plan for corrections will contact the eligible recipient via e-mail and/or letter;
- Once the FY2003 Perkins One-year Spending Plan satisfies the requirements of OGMD, a Notification of Grant Award and a Grant Acceptance Certificate (GAC) will be issued to the eligible recipient;
- The eligible recipient's board, or financial office, as appropriate, approves and signs the GAC and returns it to the OGMD;
- OGMD requests that payment to the eligible recipient begin;
- The first fund transfer will include the cost of all equipment approved in the FY2003 Perkins One-year Spending Plan; and
- The remainder of the grant will be electronically transferred to the eligible recipient on a monthly basis through the end of the fiscal year.

8.2. Disapprovals

The NJDOE may disapprove requests that fail to meet one or more of the statutory and/or grant requirements. In all such cases, the NJDOE will give reasonable notice and an opportunity for an appeal to the applicant before final disapproval of the request for funds.

9. TIMELINES:

May 1, 2002	<ul style="list-style-type: none">• FY2003 Perkins One-year Spending Plan Due Date• New Perkins Multiyear Plan Due
NO PLANS WILL BE ACCEPTED AFTER 4:00 PM ON MAY 1, 2002.	<ul style="list-style-type: none">• Modifications to Approved Perkins Multiyear Plan Due (if the modifications affect the FY2003 spending plan.)
June 28, 2002	<ul style="list-style-type: none">• Approval granted if all revisions are complete
July 1, 2002	<ul style="list-style-type: none">• FY2003 Perkins Grant Period Begins
January 31, 2003	<ul style="list-style-type: none">• Interim Report Due
March 29, 2003	<ul style="list-style-type: none">• Final Budget Amendments Due
June 30, 2003	<ul style="list-style-type: none">• FY2003 Project Year Ends
September 30, 2003	<ul style="list-style-type: none">• All financial obligations incurred must be liquidated
October 15, 2003	<ul style="list-style-type: none">• FY2003 Final Reports Due

10. AMENDMENTS

For FY2003, the cumulative threshold for submission of budget amendments **has been raised to \$50,000 or 10% of the allocation, whichever is less.**

All **cumulative** changes under \$50,000, or 10 percent whichever is less, during the grant year, except where specifically regulated, are at the discretion of the grantee. (See exceptions noted below). In return for the grantee's increased **discretion and flexibility**, the grantee must bear the additional responsibility of **accountability** for any changes under that threshold. The same rules apply as were used during FY2002. While the grantee has additional latitude about many expenditure changes, certain changes may not be made without NJDOE approval of an Amendment Application (Appendix G). The grantee must insure that each of the budget changes meets the requirements outlined in the FY2003 Perkins One-year Spending Plan guidelines.

Once the grantee exceeds the threshold of \$50,000 or 10 percent, whichever is less, the grantee must submit an amendment application requesting approval of the amount over the threshold.

Budget Amendment Application (Appendix G)

An Amendment Application **must** be submitted when:

- the sum of all changes (measured cumulatively throughout the fiscal year) to an approved budget exceeds fifty thousand dollars (\$50,000) or 10 percent of the total approved budget, whichever dollar amount is less (***recipients are responsible for monitoring the cumulative 10 percent level of fiscal change***); or

FY2003 Perkins One-Year Spending Plan

- budget amendments will result in changes to the scope, objective(s) or timing of the program; or
- any changes in salaries and/or benefits; or
- any changes that cause the supply category total (100-600 and/or 200-600) to exceed the nonitemized threshold of \$10,000, or
- transferring funds from an approved line item category to an unapproved line item category; or
- any changes in the intent for the use or type of the equipment or the program in which the equipment will be used. (If an eligible recipient only wishes to purchase additional pieces of approved equipment without increasing the expenditure amount, a budget amendment is not required).

Changes to a budget, other than noted above, require that a memorandum of record, signed and dated by the BA/CFO, be sent to the Director, OSCCI. The memorandum must list the changes, the approved occupational programs that will benefit from the changes, and how the changes relate to the achievement of the negotiated state Performance Standards and Measures. A copy of the memorandum of record must also be included with the final report. Inappropriate disbursements found during monitoring or on the final report will not be approved and will result in disallowance and reimbursement of grant funds to the NJDOE.

All budget amendments must be submitted to the Director, OSCCI for approval, using the prescribed Amendment Application found in Appendix G, prior to the implementation of the proposed changes. The eligible recipient must provide a **brief**, but specific, justification of why funds will not be expended as originally approved.

Final budget amendments for the grant period must be submitted on or before March 29, 2003. Amendment applications received after March 29, 2003 will not be considered for approval.

Amendment applications are to be submitted by the Chief School Administrator/College President/Agency Head. The original and one copy must be sent only to:

Director
Office of School-to-Career and College Initiatives
New Jersey State Department of Education
PO Box 500
100 River View Executive Plaza, Route 29 South
Trenton, NJ 08625-0500

Do not send the amendment application to the NJDOE Application Control Center

When requesting approval for budget amendments, the eligible recipient must clearly show the changes in cost categories. Include all of the following with the request:

- Amendment Application form;
- revised Budget Detail form(s), signed and dated by the BA/CFO; and
- revised Perkins Multiyear Plan goal page(s), if appropriate.

A **consortium applicant** submitting an amendment application must certify that all participating consortium members agree to the amendment application. The signatures of the Chief School Administrator/College President/Agency Head and Board Secretary/Chief Financial Officer are required, as is the date of the board approval.

11. SUPPLEMENTAL ALLOCATIONS

In some cases, NJDOE may find it necessary to distribute additional funds to grantees during the grant year. All rules, regulations and application procedures concerning the supplemental award will be distributed to the grantees with the notification of the supplemental grant funds.

12. REPORTS

In addition to the reports described below, eligible recipients will submit data in response to the VEDS information request. Information from the Perkins grant reports and the data collection will be reported by the NJDOE to the ED to demonstrate the state's level of success in achieving the Perkins III mandated and negotiated State Performance Standards and Measures.

Reports are necessary to generate payments to the eligible recipient and are to be submitted to the OSCCI by the due dates specified. Refer to Section 9, **TIMELINES** for the due dates.

12.1. Interim Report (Due on or before January 31, 2003, Appendix H)

Submit the original and one copy of the interim report to the Director, OSCCI. All required report forms and instructions can be found in Appendix H and on the web site for the NJDOE at <http://www.state.nj.us/njded/voc/educators>.

12.1.1. Interim Report Obligation and Disbursement Statement

The eligible recipient will be required to provide only information on budget obligations and disbursements (see Definitions, section 14) in the Interim Report. Complete the Interim Report Obligation and Disbursement Statement found in Appendix H, indicating the total funds obligated and/or disbursed in each approved budget category through December 31, 2002. No other forms are required. If, during review of the Interim Report, the NJDOE determines that funds have not been disbursed or obligated in a timely fashion in accordance with the Cash Management Information Act, the NJDOE may request additional information and/or conduct on-site monitoring.

12.1.2. Budget and Expenditures by Quarter

The Interim Report must also include the **Budget and Expenditures by Quarter** form (Appendix C), updated through the second quarter of the fiscal year. The form must be signed and dated by the BA/CFO. See section 6.5 of the guidelines.

12.2. Final Report (Due on or before October 15, 2003, Appendix I)

Submit the original and one copy of the final report to the Director, OSCCI. All required Final Report forms and instructions can be found in Appendix I and on the Internet at <http://www.state.nj.us/njded/voc/educators>.

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If a refund is due, the amount is to be entered in item #9 of the Final Report Title Page. Send the refund check as soon as possible after the submission of the Final Report. The refund check is to be made payable to, "Treasurer, State of New Jersey", and mailed, with a copy of the Title Page of this report, to:

**State of New Jersey, Department of Education
Office of Budget and Accounting
Revenue and Grant Services
P.O. Box 500
Trenton, NJ 08625-0500**

Do not submit reports or refund payments to the NJDOE Application Control Center

The grant funding period for FY2003 is July 1, 2002 through June 30, 2003. The approved eligible recipient's award is to be obligated, in accordance with the approved Grant Budget Summary, on or before June 30, 2003. The eligible recipient must liquidate all obligations incurred under the award no later than 90 days after the close of the funding period. (EDGAR, Part 80, Subpart C, § 80.23)

12.2.1. Final Report Title Page

Submit a completed title page with the Final Report.

12.2.2. FY2003 Final Budget Expenditure Statement

Indicate expenditures in each approved budget category using the FY2003 Final Report Budget Expenditure Statement. Data reported must match the grant recipient's latest approved FY2003 Perkins One-year Spending Plan, including all memoranda of record and authorized modifications.

Administrative Costs:

For final reporting, the actual total funds allowed for administrative costs **depend on the total amount actually expended** on program costs.

The **formula** is:

$$\frac{\text{Total Amount Actually Spent}}{\text{Approved Plan Amount}} = \frac{X}{\text{Budgeted Administrative Costs}}$$

X = Allowed administrative costs.

Example:

$$\frac{\text{Total Amount Actually Spent } (\$40,000)}{\text{Approved Plan Amount } (\$41,000)} = \frac{X}{\text{Budgeted Administrative Costs } (\$2,000)}$$

Calculation: $\$40,000 \times \$2,000 = \$80,000,000$

$\$80,000,000 \text{ divided by } \$41,000 = X = \$1,951$

$\$1,951 = \text{Allowed administrative costs for Final Report}$

12.2.3. Federal/State Equipment Inventory Form

All equipment purchased under GAAP Codes 400-731 and 400-732 must be listed on the Federal/State Equipment Inventory Form. Equipment listed must have been approved by the OSCCI in accordance with guidelines requirements. All information on the form must be completed or the report will be rejected.

12.2.4. Budget and Expenditures by Quarter Form

The Final Report must also include the completed **Budget and Expenditures by Quarter** form (Appendix C), updated through the fourth quarter of the fiscal year. The form must be signed and dated by the BA/CFO. See section 6.5 of the guidelines.

12.3. Cash Management for Grants in Excess of \$50,000

Pursuant to EDGAR 34 CFR, Part 80.20 (a) (7), Cash Management, the NJDOE is required to monitor grantees' cash on hand each fiscal year. The NJDOE has established procedures to ensure the receipt of reports of cash balances and cash disbursement in order to prepare and complete the accurate cash transactions to the ED.

During FY2003, the cash-on-hand analysis will be conducted in March, 2003. A Cash Analysis Report is forwarded to each eligible recipient awarded federal entitlement funds in excess of \$50,000. During the review of the report, the amount of federal cash received and the expenditures incurred at a designated point in time are compared. If cash on hand is in excess of one monthly payment, entitlement payments will be delayed until the eligible recipient provides documentation that the issue is resolved. All questions concerning the cash management report are to be directed to the Office of Budget and Accounting at (609) 984-4900.

13. RESPONSIBILITY FOR MONITORING, INSPECTION, VERIFICATION, AND RECORD KEEPING

The NJDOE has the responsibility to make on-site visits, as necessary, to observe the implementation of the approved FY2003 Perkins One-year Spending Plan, including use of the equipment, and to verify the inventory records of eligible recipients. The eligible recipient is responsible for maintaining all records of the grant program. Any grantee may be monitored at the discretion of the NJDOE.

When will the monitoring occur? Monitoring may occur at any time during the year. A letter will be mailed to the CSA/College President/Agency Head prior to scheduling the monitoring visit. Other grant programs may be monitored concurrently with the Perkins grant.

What records should be available for inspection? Each grant recipient is responsible for maintaining program and fiscal records of the grant. The information must be provided upon request, including during any on-site monitoring visits. At a minimum, each grantee **must** maintain the following information for the grant year in a readily accessible fashion:

- copy of the latest approved Multiyear Plan;
- status of current objectives on the latest approved Multiyear Plan;
- copy of the latest approved FY2003 Perkins One-year Spending Plan;

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- copy of Board Resolution to Apply for the grant or a copy of the board minutes approving submission of the plan;
- copy of any budget amendment applications and/or memoranda of record;
- all fiscal records for the current year;
- requisitions, purchase orders, cancelled checks, etc.;
- payroll records;
- grant funded employee time and activity records, signed by the employee and designated supervisor;
- copy of the Interim Report;
- copy of the Final Report; and
- other locally required fiscal reports.

What happens as a result of the monitoring visit? The team assigned to monitor the grant recipient will present a report of the visit to the Director, OSCCI. A letter outlining the findings will be sent to the CSA/College President/Agency Head. If there are discrepancies or other concerns, an explanation and/or remedial action will be requested in the letter and a timeline will be established for the remedial action. If there are severe discrepancies or other problems, further action may be required.

14. DEFINITIONS

All Aspects of An Industry: (1) Strong experience in, and comprehensive understanding of, the industry that the individual is preparing to enter.⁶ (2) Exposure to each of the components of the industry or industry sector a student is preparing to enter, including planning, management, finances, technical and production skills, underlying principles of technology, labor and community issues and health, safety and environmental issues related to such industry or industry sector⁷.

Career Academy: "Career academy" means a secondary school model, centered on a career theme, which integrates academic education and approved vocational-technical education programs in a personalized learning environment, either with a core team of teachers in a school-within-a-school format or in a stand-alone format.⁸

Career Clusters: "Career cluster" means one of the vocational-technical education program areas recognized by the U.S. Department of Education and by the New Jersey Department of Education⁹. A grouping of occupations and broad industries based on commonalities.

Charter School: A public school that operates independently of the district board of education under a charter granted by the Commissioner. Once the charter is approved and established, the school is managed by a board of trustees with status as a public agent authorized by the State Board of Education to supervise and control the school. A charter school is a corporate entity with all the powers needed to carry out its charter program.¹⁰

Concentrator:

Secondary: A student enrolled in the final level/course of an approved occupational program after successfully completing previous coursework receiving a minimum passing grade.

Postsecondary Collegiate: A postsecondary student matriculated in an Associate in Applied Science (AAS), or certain Associate in Science (AS) programs or related credit generating certificate programs, and enrolled in, or has successfully completed one college-level course and was enrolled full-time in the fiscal reporting year.

Postsecondary Vocational School/Adult: Enrollment in one or more vocational-technical course in an approved occupational program.

⁶ P.L. 105-332, The Carl D. Perkins Vocational and Technical Education Act of 1998, Section 3. Definitions

⁷ P.L. 103-239, The School-to-Work Opportunities Act of 1994, Section 4, and School-to-Work Opportunities: *Glossary of Terms*, June 1995

⁸ New Jersey Administrative Code Title 6A: 19-1.2
<http://www.state.nj.us/njded/code/title6a/chap19/index.html>

⁹ New Jersey Administrative Code Title 6A: 19-1.2
<http://www.state.nj.us/njded/code/title6a/chap19/index.html>

¹⁰ From General Questions About Charter Schools, New Jersey Department of Education
<http://www.state.nj.us/njded/chartsch/>

Consortium: An association or a combination, as of businesses, financial institutions, or investors, for the purpose of engaging in a joint venture.¹¹ For Perkins grants, a consortium is two or more eligible recipients that have combined their gross Perkins allocations to equal or exceed the minimum threshold for eligibility to submit a Perkins Spending Plan.

Consortium Applicant: The lead agency of a consortium, responsible for coordinating the development and execution of the Multiyear Plan and the fiscal aspects of the One-year Spending Plan.

Consortium Member: Any LEA participating in a consortium.

Consumable Supplies: Items that are absorbed or exhausted with use and may not retain their original shape or texture. Generally, a consumable supply item costs less than \$250 per unit.

Concentrator:

Secondary: A student enrolled in the final level/course of an approved occupational program after successfully completing previous coursework receiving a minimum passing grade.

Postsecondary Collegiate: A postsecondary student matriculated in an Associate in Applied Science (AAS), or certain Associate in Science (AS) programs or related credit generating certificate programs, and enrolled in, or has successfully completed one college-level course and was enrolled full time in the fiscal reporting year.

Postsecondary Vocational School/Adult: Enrollment in one or more vocational-technical course in an approved occupational program.

Disbursement: Payment of money out of any public fund or treasury.

EDGAR: Education Department General Administrative Regulations, codified as Parts 74-86 and 97-99 of Title 34 of the Code of Federal Regulations (CFR).

Eligible Recipient: (A) A local educational agency, an area vocational and technical education school, an educational service agency, or a consortium, eligible to receive assistance under section 131; or (B) An eligible institution or consortium of eligible institutions eligible to receive assistance under section 132 of the Perkins Act.¹²

¹¹The American Heritage Dictionary of the English Language, Third Edition, 1992 Houghton Mifflin Company. Electronic version licensed from INSO Corporation; further reproduction and distribution restricted in accordance with the Copyright Law of the United States. All rights reserved.

¹² P.L. 105-332 Section 132
<http://www.ed.gov/offices/OVAE/VocEd/InfoBoard/legis.html>

Encumbrance: A reservation of funds for future payment (disbursement) to liquidate an obligation incurred.¹³ (Note: An obligation is incurred usually by the issuance of a purchase order or the execution of a contract calling for payment in the future).

Equipment: Any instrument, machine, furniture, apparatus or set of articles which meets all of the following criteria:

1. It retains its original shape, appearance and character with use;
2. It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
3. It is nonexpendable; that is if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit;
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year; and
5. The item costs more than \$2,000.

An item should be classified as a supply if it does not meet **all** the equipment criteria listed above.

GAAP: See Generally Accepted Accounting Principles.

Generally Accepted Accounting Principles (GAAP): Principles established by the Governmental Accounting Standards Board (GASB) as prescribed by the State Board. All school districts must use the GAAP accounting system (*N.J.S.A.* 18A:7F-3, and *N.J.S.A.* 18A:4-14).¹⁴ GAAP is the uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and the content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only a broad guideline of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB¹⁵.

Local Educational Agency (LEA): A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state. It can also refer to such combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary schools. Local school districts are often referred to as LEAs in grant or funding documents.¹⁶

¹³ New Jersey State Budget, 2000-2001, Readers Guide

¹⁴ A Glossary Of Acronyms And Terms From The New Jersey Department Of Education (NJDOE) 1999
<http://www.state.nj.us/njded/genfo/acronyms.htm#stc>

¹⁵ Generally Accepted Accounting Principles (GAAP) For New Jersey School Districts, A Technical Systems Manual

¹⁶ 20 U.S.C. 8801 <http://www.state.nj.us/njded/genfo/acronyms.htm#stc>

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Multiyear Plan: Term applied to any LEA/College/State Agency Perkins/state vocational plan covering two or more years submitted to and approved by the NJDOE, in accordance with the Five-Year Perkins Plan Guidelines, July 1, 1999 – June 30, 2004, PTM 1500.99.

Net Allocation: The total allocation, which is determined by the Perkins funding formula minus the amount used to support activities and/or services for students served at a county vocational school, the Katzenbach School, a county special services district, charter school or state agency. The net allocation is the amount of funds that can be spent by the eligible recipient upon approval of the annual Perkins One-year Spending Plan.

Non-consumable Supply: A supply item that does not change in shape through use and does not cost more than \$2,000. Examples: ink jet printer, modem, computer, hand tools (electric or manual).

Obligation: The amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.¹⁷

An obligation is not necessarily a liability in accordance with Generally Accepted Accounting Principles. When an obligation occurs (is made) depends on the type of property or services the obligation is for (see chart below).¹⁸

IF AN OBLIGATION IS FOR --	THE OBLIGATION IS MADE --
(a) Acquisition of real or personal property (including supplies and equipment).	On the date on which the grantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the LEA, college, or agency.	When the services are performed.
(c) Personal services by a contractor who is not an employee of the LEA, college, or agency.	On the date on which the grantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services.	On the date on which the grantee makes a binding written commitment to obtain the work.
(e) Public utility services.	When the grantee receives the services.
(f) Travel.	When the travel is taken.
(g) Rental of real or personal property.	When the grantee uses the property.
(h) A pre-agreement cost that was properly approved by the State under the applicable cost principles.	On the first day of the subgrant period.

¹⁷ EDGAR, Part 74, Subpart A, 74.2

¹⁸ Circular A-133, 4-84.000-14 and EDGAR, Part 75, Subpart F, 75.707

Overload: A stipend paid to a college faculty member who has exceeded the contractual base teaching load for the semester/year. The stipend shall be at the negotiated rate for the institution.

Participant:

Secondary: A student who is enrolled in at least one course in an approved occupational program.

Postsecondary Collegiate: Student enrollment in an Associate in Applied Science (AAS), or certain Associate in Science (AS) programs or related credit generating certificate programs.

Postsecondary Vocational School/Adult: Enrollment in an approved occupational program.

Salary: The sum of money paid to a full-time or part-time employee for services rendered. The salary amount provides the basis for calculating the amounts of other costs and benefits attributable to the grant.

SEA: State Education Agency.

Secondary School: A nonprofit institutional day or residential school that provides secondary education, as determined under state law, except that such term does not include any education beyond grade 12.¹⁹

Stipend: A sum of money paid to an individual for work done beyond the contract time specified in that individual's employment contract. The sum is usually a specified amount for services not calculated using an hourly rate. Any deductions from the stipend are to be in accordance with established recipient policies. If deductions are taken, refer to section 6.2.1.1.5, *Fringe Benefits* in the Guidelines.

Structured Learning Experience: Experiential, supervised educational activities designed to provide students exposure(s) to the responsibilities and requirements of specific job titles and/or career clusters to assist the students in making career and educational decisions. A Structured Learning Experience (SLE) may be either paid or unpaid, depending on the type of activities in which the student is involved. All SLE must adhere to applicable state and federal Child Labor Laws and other rules and regulations of the State and Federal Departments of Education and Labor. SLEs include, but are not limited to, cooperative education, student apprenticeships, internships, school-based experiences, volunteer activities, community service, Job Shadowing, Vocational Student Organizations, Work Experience Career Exploration Program (WECEP), and natural jobs²⁰.

¹⁹ 20 U.S.C. 8066

²⁰ New Jersey Administrative Code Title 6A: 19-1.2
<http://www.state.nj.us/njded/code/title6a/chap19/index.html>

Supplant: The act of a grantee using federal funds to replace state and local funds for vocational-technical education and tech-prep activities.²¹ Supplanting is prohibited by the Perkins Act.

Supplement: Something added to complete a thing, offset a deficiency or strengthen the whole.²²

The Act: The Carl D. Perkins Vocational and Technical Education Act of 1998 (P.L. 105-332).

Vocational Student Organizations (VSO): means those organizations for students enrolled in vocational-technical education programs which engage in activities as integral parts of the appropriate instructional programs. Such organizations may have State and national units which complement the development of leadership and career-related competencies in vocational-technical education at the local level.²³

Vocational-Technical Course: Subject matter and related learning experiences, organized in instructional units, to develop the student's career planning proficiencies, workplace readiness skills, and/or occupational competencies. The instructional units are offered on a systematic basis within a predetermined period of time.²⁴

Vocational-Technical Education: An organized educational program that offers a sequence of courses that provides individuals with the academic and technical knowledge and skills the individuals need to prepare for further education and for careers in current or emerging employment sectors. It includes competency-based applied learning that contributes to the academic knowledge, higher-order reasoning and problem-solving skills, work attitudes, general employability skills, technical skills, and occupation-specific skills of individuals. Its main purposes are to:

1. Provide individuals with the skills they need to attain economic freedom; and
2. Enhance the productivity of national, State, and local economies.²⁵

Vocational-Technical Program: A sequence of academic and vocational courses designed to provide students with the industry-based skills and knowledge needed to gain employment in a particular occupation or career area or to pursue further education at the post-secondary level.²⁶

²¹The Carl D. Perkins Vocational and Technical Education Act of 1998 (P.L. 105-332) Part A-Federal Administrative Provisions, Sec. 311(a).

²²Webster's II New College Dictionary, 1999. Houghton Mifflin Company, Boston, MA and New York, NY.

²³ New Jersey Administrative Code Title 6A:19-1.2
<http://www.state.nj.us/njded/code/title6a/chap19/index.html>

²⁴ *State Plan for Vocational and Technical Education FY2000-2004*

²⁵ New Jersey Administrative Code Title 6A: 19-1.2
<http://www.state.nj.us/njded/code/title6a/chap19/index.html>

VSO: See Vocational Student Organizations.

For other definitions, please refer to the text of The Carl D. Perkins Vocational and Technical Education Act of 1998 that can be obtained from the Internet at <http://www.ed.gov/offices/OVAE/VocEd/InfoBoard/legis.html>

²⁶ New Jersey Administrative Code Title 6A: 19-1.2
<http://www.state.nj.us/njded/code/title6a/chap19/index.html>

15. APPENDICES

A. Title Page Forms and Instructions

- **Spending Plan Title Page - Secondary, with Instructions**
- **Spending Plan Title Page - Post Secondary, with Instructions**

B. Budget Detail Forms and Instructions

- **Budget Detail Form A – with instructions**
- **Budget Detail Form B – Employee Benefits, with instructions**
- **Budget Detail Form C – Salaries, with instructions**
 - **Form for Teacher Salaries, category 100-100**
 - **Form for Noninstructional Salaries, category 200-100**
 - **Salary Narrative Questionnaire and Justification Form**

C. Budget Summary Forms and Instructions

- **Budget Summary Form**
- **Budget and Expenditures by Quarter Form**

D. Statement of Assurances Form

E. Board Resolution to Apply Forms

- **Board Resolution to Apply Form**
- **Board Resolution to Apply as a Member of a Consortium Form**
- **Instructions**

F. Spending Plan Self-evaluation Form

G. Amendment Application

- **Amendment Application Form and Instructions**

H. Interim Report

- **Budget Obligation and Disbursement Statement and Instructions**

I. Final Report Forms

- **Final Report Title Page and Instructions**
- **Budget Expenditure Statement Form and Instructions**
- **Federal/State Equipment Inventory Form and Instructions**

J. GAAP Codes and Explanations

K. Multiyear Plan for New Applicants

L. No Child Left Behind

FY2003 Perkins One-Year Spending Plan